

**Illinois Department of Revenue  
Regulations**

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TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE

PART 690  
SALEM CIVIC CENTER RETAILERS' OCCUPATION TAX

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**AUTHORITY:** Implementing Section 245-12 of the Salem Civic Center Law of 1997 [70 ILCS 200/245-12] and authorized by Section 2505-95 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-95].

**SOURCE:** Adopted at 21 Ill. Reg. 2390, effective February 3, 1997; amended at 25 Ill. Reg. 8260, effective June 22, 2001; emergency amendment at 38 Ill. Reg. 4138, effective January 22, 2014, for a maximum of 150 days; emergency expired June 20, 2014; amended at 38 Ill. Reg. 14398, effective June 25, 2014.